

David Gopen Foundation
76 Seattle St #7
Allston, MA 02134

To: Clerk of the United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, New York 10004

November 16, 2010

Re: Bankruptcy Case No. 08-1789(BRL)
Claim # 008381 re: Bernard Madoff
Re: David Gopen Foundation- Robert Gopen, Trustee

To the Bankruptcy Court:

I have received notice that our claim has been denied by Irving Picard, Trustee.

He has said that our non- profit Foundation did not have an account and was not a customer of BLMIS.

I, as trustee, disagree with this finding and am enclosing supporting documents showing that our Foundation did indeed have an account with BLMIS through an entity formed solely for the purpose of investing in Bernard Madoff. There was no other purpose of this entity, Turbo Investors, and therefore I consider this a direct investment.

Our non-profit put money into Turbo which went directly to BLMIS and we never withdrew any funds and therefore are making a claim for the entire amount.

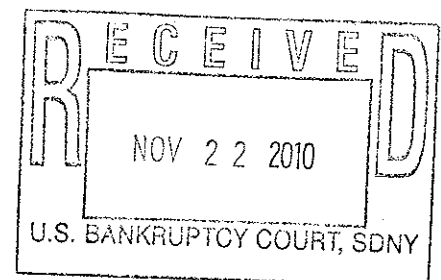
I therefore request a hearing.

Thank you.

Robert Gopen, Trustee

Robert Gopen, Trustee
David Gopen Foundation
76 Seattle St #7
Allston, MA 02134
Tel. 617-789-3939

Enclosure: Ltd Liability Company Agreement



RE: Bankruptcy Case No. 08-1789 (BR)
CLAIM # 008381

FOR YOUR
FILES

AMENDED AND RESTATED
LIMITED LIABILITY COMPANY AGREEMENT
OF
TURBO INVESTORS, LLC

See page 2
for proof of investment
in Madoff

(A Delaware Limited Liability Company)

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT OF TURBO INVESTORS, LLC (the "Agreement"), effective as of November __, 2002, is by and among the persons listed on the attached Schedule 1 (the "Initial Members") and any other individuals or entities who hereinafter become parties hereto by executing and delivering a counterpart signature page hereto (the "Additional Members"). References herein to the "Members" shall be to the Initial Members and the Additional Members (who remain Initial Members or Additional Members at the time of such reference).

RECITALS

The Members have formed the Company pursuant to the Limited Liability Company Agreement of Turbo Investors, LLC dated as of December __, 2001 (the "Original Agreement") and a Certificate of Formation filed with the Secretary of State of the State of Delaware on December __, 2001 (the "Certificate").

The parties hereto desire to operate the Company as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act (6 Del. C. § 18-101, et seq.), as amended from time to time (the "Act"), and any successor to such Act.

The Members now desire to amend and restate the Original Agreement

AGREEMENT

NOW, THEREFORE, for good and valuable consideration the receipt and legal sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Organization; Certificate; Name.

1.1 Organization. The Company shall be continued as a limited liability company as provided herein.

1.2 Filings. The parties hereto ratify and confirm the authority of each of Richard L. Tuch and Charles A. Wry, Jr. (counsel to the Company), acting singly in any case, to execute, acknowledge, deliver and file in the appropriate offices, as applicable, (i) any amendments to the Certificate (each of such persons being an "authorized person" within the meaning of the Act), and (ii) such other instruments, certificates, documents and other writings which are necessary or appropriate to qualify the Company to do business in the Commonwealth of Massachusetts. In addition, the Manager (as defined in Section 8) shall be authorized to

execute, acknowledge, deliver and file in the appropriate offices, as applicable, such other instruments, certificates, documents and other writings which he determines to be necessary or appropriate to secure or preserve the Company's status, and ability to conduct its operations, as a Delaware limited liability company in any jurisdiction other than Delaware or Massachusetts.

1.3. Name. The name of the Company shall be "Turbo Investors, LLC" or such other name as a majority in interest (by capital account balances) of the Members determine to be appropriate.

2. Purpose. The Company's purpose shall be (i) to invest in securities and other financial assets through an investment account (the "Investment Account") with Bernard L. Madoff Investment Securities, LLC (together with its affiliates and subsidiaries, "Madoff"), and (ii) to engage in any other business or activity in which a limited liability company formed under the Act may engage and which is unanimously determined by the Members to be in the best interest of the Company. In furtherance of such purpose, the Company shall have the authority to: (a) negotiate, execute, deliver, perform, modify, supplement, amend and terminate contracts, agreements, instruments, documents and other writings, including but not limited to an account agreement, a trading authorization, an option agreement and a customer agreement with Madoff and any agreements, documents, instruments and other writings that are incidental thereto (such account agreement, trading authorization, option agreement, customer agreement and incidental agreements, documents, instruments and other writings collectively, the "Account Agreements"), (b) exercise voting and other discretionary rights, (c) hire and compensate investment managers, brokers, accountants, attorneys, consultants, advisors and others, and (d) establish and maintain bank and other accounts and draw checks or other orders or expenditures from such accounts.

3. Place of Business; Registered Office; Registered Agent. The principal place of business of the Company shall be at 60 Wells Avenue, Newton, Massachusetts 02459. The registered office of the Company in the State of Delaware shall be at Corporation Trust Company, Corporation Trust Center, 1209 Orange Street, Wilmington, New Castle County, Delaware 19801. The registered agent for service of process on the Company in the State of Delaware shall be Corporation Trust Company, 1209 Orange Street, Wilmington, New Castle County, Delaware 19801. A majority in interest (by capital account balances) of the Members may at any time change the location of the Company's principal place of business, establish additional places of business and designate a new agent for service of process as they shall deem advisable.

4. Existence. The Company shall continue in full force and effect until terminated pursuant to Section 13.

5. Capital.

5.1 Upon their execution and delivery of the Original Agreement, the Initial Members contributed the amounts set forth opposite their names on the attached Schedule 1 in immediately available United States dollars, which contributions were used by the Company to fund the initial investment by the Company in the Investment Account.

COUNTERPART SIGNATURE PAGE TO
AMENDED AND RESTATED
LIMITED LIABILITY COMPANY AGREEMENT

By his execution of this Signature Page, the undersigned does hereby become a Member of Turbo Investors, LLC, a Delaware limited liability company, and agrees to be bound by the provisions of the Amended and Restated Limited Liability Company Agreement (the "Agreement") to which this Signature Page is appended, a counterpart of which has been furnished to the undersigned, and the undersigned hereby authorizes the Company to append this Signature Page to a counterpart of the Agreement as evidence thereof.

[Signature Block For Individuals]

(Signature)

(Printed Name)

(Street Address of Residence)

(City or Town) (State) (Zip Code)

(Country)

(Daytime Telephone Number)

(Social Security Number)

[Signature Block For Entities]

David Gopen Foundation
(Name of Entity)

By: Robert Shapiro

Title: Trustee

(Street Address of Principal Office)

(City or Town) (State) (Zip Code)

(Country)

(Daytime Telephone Number)

04-6071034
(Taxpayer Identification Number)

5-03 \$ 80,000 - wire transfer - 5/30/03
6-03 20,000 - check #1116 - 6/18/03